DEPUTY PRESIDENT: Will you take more time in moving your amendment?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): Yes, Sir.

DEPUTY PRESIDENT: Then you will continue it afterwards. We will now proceed to the adjournment motion, as it is 3·30 P. M.

ADJOURNMENT MOTION.

MR. PACODE A. NARAYANA PILLAI (*Vilavankod*): Sir, the adjournment motion by Mr. S. J. Nair is to be taken up now. I want to know, if there is any time after the motion is over, whether that would be utilised for continuing the discussion on the Bill.

DEPUTY PRESIDENT: You cannot wish to have a ruling on that.

MR. PACODE A. NARAYANA PILLAI (*Vilavankod*): Not a ruling.

DEPUTY PRESIDENT: Whatever I say on this from the Chair will have the effect of a ruling. That will depend upon the consequence of——I do not want to complete my sentence. Mr. S. J. Nair must thank me for that suggestion.

We shall proceed according to the rules. That is all I mean to say now.

MR. S. J. NAIR (*Nedumangad*): Sir, I beg leave for the adjournment of the business of the House to discuss a definite matter of urgent public importance, *viz.*, the serious situation that has arisen to the life and living of the agriculturists in the State in view of the enormous sale of agricultural lands by auction even for the arrears of current year's tax.

DEPUTY PRESIDENT: Mr. S. J. Nair, I want to draw your attention to this. Will you make the expressions " the serious situation that has arisen to life and living " and " in view of the recent enormous sale of land " more clear?

MR. S. J. NAIR (*Nedumangad*): Yes, Sir. I will read my motion once more. The motion is:— " I beg leave for the adjournment of the business of the House to discuss a definite matter of urgent public importance, *viz.*, the serious situation that has arisen to life and living of the agriculturists in the State in view of the enormous sale of agricultural lands by auction even for the arrears of current year's tax ".

Sir, in doing so, I beg to submit for the information of this House that there is acute economic depression with regard to the condition of the agriculturists in the State. There is serious and severe suffering, so far as agriculturists in the State are concerned due to poverty, malaria, dysentery, small-pox and plague (*Laughter*). The heaven-born high officials in the State and high-paid officers in the State——

DEPUTY PRESIDENT: I have warned you against using that expression. All are born in the same way. You are not talking of the Celestial Emperor of China.

MR. S. J. NAIR (*Nedumangad*): That is only an idiomatic expression.

Sir, so far as high-paid officers are being paid high salaries to enjoy their life, they are safe. But so far as the people are concerned,

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[Mr. S. J. Nair.)

I mean, the agriculturists of the State are concerned, they are groaning under severe disabilities and they are not in a position to pay even the tax due for the land they possess and enjoy. It would be very clear, Sir, that the people are not in a position to pay land revenue to the Sirkar if we peruse the various cases and courses of coercive process adopted, as stated in the Administration Report for the year 1110 of the Land Revenue Department. The demand under *Ayacut* revenue for 1109 was Rs. 35,13,610. For 1110, it was Rs. 36,68,774. There was a clear increase of Rs. 1,55,164 in spite of the suffering of the people on account of the economic depression. With regard to the particulars of the coercive processes issued for the realisation of dues under the Revenue Recovery Regulation, I may say that, in 1108, as many as 7,00,883 demand notices were issued; in 1109, as many as, 7,80,354 demand notices were issued; and in 1110, as many as 7,93,000 odd demand notices were issued. From these figures regarding the issue of demand notices, it would be seen that under this heading there was an increase year by year. With regard to distraint, and attachment notices issued in 1108, it numbered 22,072; in 1109 it was 42,315; and in 1110 it was 36,217. With regard to the sales of properties, properties involved in 5,874 cases were sold in 1108; in 1109 it was 15,095; and in 1110 it was 9,746.

DEPUTY PRESIDENT: So in 1110 there was a fall.

MR. S. J. NAIR (*Nedumangad*): I shall explain the reason for the fall.

MR. K. PADMANABHAN (*Chirayinkil I*): May I know the total extent of the land sold?

MR. S. J. NAIR (*Nedumangad*): I will come to that.

Sir, the decrease in the year 1110, in the matter of coercive processes and sales, is accounted for in the departmental Administration Report itself. The explanation for the decrease is given at page 10 of the Report. It states that "the decrease was partly due to suspension of coercive proceedings on account of extension of time granted up to the end of Kanni 1111 for payment of tax as per G. O. R. O. C. No. 4342/35/Rev, dated the 1st August 1935." It was, in spite of the willingness on the part of the Government, or rather it was as a result of the persuasion which this House was able to exercise upon the Government, that the coercive proceedings were suspended for some time and hence there was a little decrease in 1110.

With regard to the area of wet lands and dry lands sold for the recovery of arrears due in 1110, which one of my honourable friends demanded, I may supply the information just now. In the year 1110, in all 415 acres 27 and odd cents of wet land and 1,039 acres 94 cents of dry land were sold. Sir, in other words, about 3,100 *paras* of paddy fields and about 1,040 acres of garden lands have changed hands during the course of one year in 1110.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): What is the total area of wet land and dry land in the State?

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MR. S. J. NAIR (*Nedumangad*): Of course, I hope the Land Revenue Commissioner knows that. I have no objection to find it out from the Administration Report of the Land Revenue Department. But unfortunately it may take some time of the House.

DEPUTY PRESIDENT: The Land Revenue Commissioner knows; but the House has also a right to know.

MR. S. J. NAIR (*Nedumangad*) : I can supply the information, Sir.

MR. K. GEORGE (*Land Revenue and Income Tax Commsisioner*): Page 59 of the Administration Report will give you the figure.

DEPUTY PRESIDENT: In that case Mr. Nair need not answer the question.

MR. S. J. NAIR (*Nedumangad*): Sir, the Administration Report of the Land Revenue Department for the year 1110 contains that information in page 3. The information is this :

"The total extent of land under occupation during the year was 2,554,095 acres and 17 cents":

DEPUTY PRESIDENT: Mr. Nair, you need not answer the question for this reason. I was in favour of getting the answer from you, because I thought, when the Land Revenue Commissioner wanted that information, it may be useful to others as well. But when the member himself has supplied you the information, I do not permit you to answer. You may proceed with the argument.

MR. S. J. NAIR (*Nedumangad*): As an illustration of the enormous loss, or rather the serious situation that has arisen to the life and living of the agriculturists in the State, Sir, I shall illustrate it by the suffering of the people of Nedumangad taluk. Sir, I am in possession of 75 printed sheets of the Government Gazette or in other words 150 printed pages of Government Gazette which contain solely Gazette notifications for the sale of land for the arrears of current year's tax so far as Nedumangad taluk alone is concerned. It contains ever so many thousands of names and thousands of acres of wet lands and dry lands. From this it would be evident, Sir, that if this is the case or fate for one taluk what would be the case or fate of 30 taluks? It may go at least to 500 pages of Gazette notification for the sale of properties of the agriculturists of the State. If this rate is permitted to continue, I do not know where the agriculturists will be and what the real condition of the agriculturists will be within a few years.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : Does any body purchase the land at the sales?

MR. S. J. NAIR (*Nedumangad*): Some people purchase it. But invariably Government take it for one chuckram, Sir. That is a curious process since the time of the former Land Revenue Commissioner. In the absence of purchasers, Government bid it and purchase it for one chuckram irrespective of the extent of the land and the improvements on the land.

DEPUTY PRESIDENT: And nobody offers even 2 chs.?

MR. S. J. NAIR (*Nedumangad*): No. Even if anybody offers it,

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[Mr. S. J. Nair.]

they do not accept it. Suppose for an arrear of Rs. 50, two acres of land are sold. No man will be given that land in auction for Rs. 49 and chs. 27. Government alone have got the power to take it back to the Sirkar. If any other person were to bid it, he will have to pay Rs. 50 Ch. 1 at least.

In 1109, so far as Nedumangad taluk alone is concerned—if I give an illustration of one taluk the honourable members who come from other taluks will be able to understand the nature of the harm that the Government have been doing in this respect—Sir, demand notices to 31,000 persons were sent and moveables in the case of 38 persons were attached, sold, and confirmed.

MR. PACODE A. NARAYANA PILLAI (*Vilavankod*): Are these figures got from the Administration Report?

MR. S. J. NAIR (*Nedumangad*): Yes, Sir.

Immoveable properties belonging to 350 persons were attached and sold.

In 1110, demand notices were issued to 39,300 odd persons. Movables were attached and sold in 89 cases. Immovable properties were attached and sold in 400 cases. In more than 320 cases the lands were actually sold and confirmed in auction.

DEPUTY PRESIDENT: Mr. S. J. Nair, you have placed before the House the figures for the whole State; so we could all see that Nedumangad also would have had its share of the suffering. Where is the point in your giving the figures for Nedumangad alone?

MR. S. J. NAIR (*Nedumangad*): Sir, Nedumangad is a mountainous area with very little means of communication. The lands there are mostly included in Forest Reserves. The people are not as advanced as those in Central Travancore, for instance. (*Laughter.*)

For the year 1111, demand notices were sent to 44,554 persons. Movables were attached in about 970 cases.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Do the figures relate to the tax due for 1111?

MR. S. J. NAIR (*Nedumangad*): Yes, Sir; I am now speaking from a copy of the notification in the Travancore Government Gazette.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Does the Gazette contain any notification about the sale of movables?

MR. S. J. NAIR (*Nedumangad*): Sir, since I represent Nedumangad, I am in possession of all facts and figures about Nedumangad. As a responsible public man, I am bound to collect figures about my constituency. Otherwise I will be failing in my duty (*Laughter.*)

MR. K. P. KRISHNA MENON (*Parur*): Has any bit of land been sold for tax due for 1111?

MR. S. J. NAIR (*Nedumangad*): Several acres have been sold.

MR. K. P. KRISHNA MENON (*Parur*): For the current year's tax?

MR. S. J. NAIR (*Nedumangad*): Yes.

DEPUTY PRESIDENT: Mr. S. J. Nair, I am put to the very unpleasant necessity of saying that you have already taken 15 minutes. The

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law is imperative that no speech shall exceed 15 minutes except when the chair decides otherwise.

MR. S. J. NAIR (*Nedumangad*): Sir, it is evident from the hard cases and bare facts that I have placed before this House, that there is real suffering to the people on account of these revenue sales. I therefore pray that the following reliefs may be granted by the Government;

(1) No coercive steps shall be taken for the coming six months;

(2) Remission of not less than 50 per cent. of the land tax and water cess be granted for 1111.

DEPUTY PRESIDENT: How many minutes more will you require?

MR. S. J. NAIR (*Nedumangad*): Only one minute, Sir.

DEPUTY PRESIDENT: I am prepared to allow you 2 or 3 minutes more.

MR. S. J. NAIR (*Nedumangad*): Thank you, Sir,

(3) Interest shall not be levied on arrears of tax;

(4) All arrears of tax up to the end of 1110 shall be written off.

Sir, this is not a new proposal. A perusal of the Administration Report of the Land Revenue Department will show that for 1110 Rs. 1, 28,000 odd was written off. In 1109 also, a similar amount was written off. I therefore appeal to Government, with all respect, to write off all arrears due up to the end of 1110.

DEPUTY PRESIDENT: You cannot appeal to Government here.

MR. S. J. NAIR (*Nedumangad*): I request the honourable members of this House to accept my motion and press my minimum demands for the sake of the country and also for the life and living of the people in the State, and especially the poverty-stricken and suffering agriculturists of the land. We are here through them and for them. We must live for them and stand with them. Sink or swim, live or die, we must for them and with them. Hence with all the strength at my command and all force in my language, I beg to commend the motion for the ready and unanimous acceptance of the House.

MR. R, SIVARAMAN NAIR (*Tiruvella II*): I second the motion. We are in this session discussing the Agriculturists Debt Relief Bill, a Bill introduced by the Government itself. So, Government concede that the agriculturists are in need of great relief. Sir, it cannot be denied that the agriculturists find it difficult to pay the land tax. We were told the other day that the credit of the State stands very high since over Rs. 2½ crores were offered when we advertised only for Rs. 50 lakhs. So, it is not at all difficult for the Government to find money for public expenditure. They cannot say that for everything they depend upon land revenue.

Sir, when we are here quarrelling over the various provisions of a relief measure, the assistants of the Land Revenue Commissioner are selling away all the properties of the poor agriculturists for paltry amounts, so that like the cats which lost all their butter by taking it

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[Mr. R. Sivaraman Nair.]

to a monkey for division the agriculturists will be left without any property for conciliation by the time this Bill becomes law.

DEPUTY PRESIDENT: So, may I take it that your point is that time is of the essence in the case of the Agricultural Debt Conciliation Bill? You say that, by the time we finish the consideration of this Bill, all the lands of the agriculturists would be sold away for arrears of tax. Is that your argument?

MR. R. SIVARAMAN NAIR (*Tiruvella II*): No, Sir; properties are being rapidly sold away. So, Government should stop the sales in order that the present Bill may be put to real use.

DEPUTY PRESIDENT: I do not understand your analogy of the Aesop's Fables, unless you argue that time is of the essence in regard to the Bill.

MR. R. SIVARAMAN NAIR (*Tiruvella II*): All that I am saying is that, even when we are here thinking of affording relief to the agricultural debtor, his lands are being sold away by the revenue authorities for arrears of tax. Even while the Government are shedding crocodile tears here, the assistants of the Land Revenue Commissioner are busy selling away the lands of the poor agriculturist for arrears of tax.

DEPUTY PRESIDENT: I am sorry to disturb you, Mr. Sivaraman Nair. But I do not think you are justified in saying that we are shedding crocodile tears.

MR. R. SIVARAMAN NAIR (*Tiruvella II*): I said Government, Sir,

DEPUTY PRESIDENT: To say that one is shedding crocodile tears is no compliment to anybody. Mr. Sivaraman Nair,—

MR. A. THANU PILLAI (*Trivandrum-Rural*): I suppose crocodile's tears are not real.

DEPUTY PRESIDENT: Mr. Thanu Pillai could certainly have waited till I sat down. I am not here in a grammar school. Everybody knows what 'shedding crocodile tears' means. Whether Mr. R. Sivaraman Nair said it with reference to the House as a whole or with reference to the Government, I do not think that statement is absolutely justifiable. Mr. Sivaraman Nair first said "When we are shedding crocodile tears.....', and then he turned the forum to Government. I do not think it is quite fair to make such a statement. I leave it there.

MR. R. SIVARAMAN NAIR (*Tiruvella II*): All that I am submitting is that it is very necessary to grant some remission of tax and to stop the coercive steps taken now.

MR. K. R. ELENKATH (*Kalkulam I*): I support the adjournment motion. I must say, Sir, that with regard to South Travancore at any rate, Government have not been as sincere to the people in giving relief as they ought to be. Sir, if the Government were really sincere to the agriculturist, they would not now sell his property for the tax which, they know, he is not really able to pay. Government generally

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argue, in this matter, that land revenue is the one source of revenue which they could depend upon. Sir, in order that they can always depend upon this source of income, they should see that the agriculturist is prosperous and is enabled to carry on profitable cultivation. As Mr. Sivaraman Nair said, whenever they want money, Government can raise loans or withdraw sinking funds. I am not of the opinion that loans should be raised always. Government will now argue that, if land revenue is cut off, they must have some other source of income for them to get on. Sir, we in this Assembly passed a resolution that at least now, when the people are hard pressed for money, when the ryots really suffer and when the last straw is on their back, they should not be allowed to suffer any more. If Government want money, the most proper and feasible thing will be to cut down the salary of big officers, I mean, of officers drawing, say, more than Rs. 100 or even Rs. 50. The resolution that I have mentioned was passed by this House almost unanimously by the non-official members.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : Is it not this House that votes the salaries, every year, of officers drawing up to Rs. 500 ?

MR. K. R. ELENKATH (*Kalkulam I*) : Yes, we have to do it. That is all. But when we made the general cut, the Government was not prepared to pay heed to what the non-official side asked them to do. I only refer to this to say that, when there is famine, when the price of agricultural produce goes down, they are not prepared even to curtail their expenditure. When it shows a surplus, during times of war, they are prepared to give famine allowance to all Government officers. So at a time as the present one, they must be made to make a little sacrifice to relieve the agriculturists.

Now, Sir, with regard to the realisation of revenue during the current year, I refer to the revenue from the *puduval* lands in the last Kanni crop from the area of the extension under the Kodayar Project. I cannot but bring it to the attention of this House that, even disregarding the Press Communique which the Government had issued, they were for a very long time silent even to see whether the lands in the Kodayar area had been cultivated at all. As early as the middle of Vrischikam 1110 ,Government issued a Press Communique saying that the Kodayar Reservoir had only a small quantity of water—

DEPUTY PRESIDENT : Mr. Elenkath, you are not in order, for the resolution speaks of the recent enormous sale of agricultural lands.

MR. K. R. ELENKATH (*Kalkulam I*) : The sale of these lands is within the purview of this resolution inasmuch as I refer to the Kanni crops in 1111. The notification, I referred to, was issued in Vrischikam 1110. Sir, even before the ryots contemplated to cultivate their crops, Government issued their communique. Government were wise in doing that. Even in regard to *ayacut* lands, Government said that only those parts of the *ayacut* lands which had already begun to be cultivated should expect the Kodayar water to feed them. So the ryots took the word of Government and refrained from cultivating the

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[Mr. K. R. Elenkath.]

lands. Now, Sir, a tax on *puduval* lands including the one rupee cess and seven rupees cess on newly cultivated lands is being realised. Sir' the ryots kept silent as a result of the note of warning conveyed in the Press Communique and it was only when they saw the flags flying that their lands would be auctioned on such and such a date that they knew of what was going to be done. Till then they were all hoping to get relief from Government. They never expected that, after the notification of Government, their lands will be sold. Thereupon the representatives of the people waited upon the Dewan and the Land Revenue Commissioner who promised to do what could be done. In such cases at least, if prompt and immediate remedial measures are not taken, any belated step will be of no avail as by that time the lands would have been sold.

MR. A. EASWARA PILLAI (*Kalkulam II*): May I know the result of the deputation?

MR. K. R. ELENKATH (*Kalkulam I*): They were told that all early steps would be taken.

DEPUTY PRESIDENT: Do you want the dues to be written off?

MR. K. R. ELENKATH (*Kalkulam I*): It should be written off at least for the Kanni crop for the areas in which the lands were not cultivated as a result of the Press Communique issued by Government. My only prayer is there should be no delay in such matters at least. Government can afford to suspend other things than these which require their immediate attention. With these words, I support the motion.

MR. T. KRISHNA PILLAI (*Neyyattinkara II*): Sir, I support the motion. The mover of the adjournment motion has in his own inimitable manner picturesquely described the hardships of the agriculturists on account of the procedure adopted by the Land Revenue Department for the realisation of revenue. With your permission, Sir, I wish to bring to the notice of this House the most pitiable and peculiar condition to which the tax-payers of Neyyattinkara taluk are reduced as a result of the coercive steps taken by the Revenue Department. Sir, the incessant and virulent attacks of the epidemic of malaria followed by that unprecedented drought during the second quarter of this year has really aggravated the sufferings of the tax-payers who were already hard hit by the economic depression. So, Sir, the sufferings due to causes beyond their control—acts of God—are now still further intensified by the acts of State. A question was put by my brother member from Neyyattinkara to the Land Revenue Commissioner as to whether any concession was given to the malaria-affected regions in the taluk towards the payment of tax. The answer was that an extension of time was given till the end of Vrischikam, that is to say, till the commencement of the unprecedented drought. And now, the result is that the tax-payers there are forced to pay both the arrears and the current year's tax in a lump, so much so that the so-called relief that has been given to them is not at all a relief. It is more or less a veritable ruining relief, if I may be permitted to use that expression. I can very

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well understand such devices being adopted on occasions of civil obedience, when the people as a matter of principle refuse to pay tax. But here, Sir, fortunately or unfortunately, our people are so law-abiding and loyal that they are eminently unfit and incapable of taking such effective steps to make the Government realise their responsibility. Of course, I concede that the procedure adopted by the Revenue Department is sanctioned by legislation; but the auction as well as the taking back of the land for one chuckram virtually amounts to confiscation pure and simple. The Government is not unaware of the real situation; the taxes are not paid because the tax-payers are quite unable to pay them. Taking lands for one chuckram has become quite common. In my taluk, Sir,——

MR. N. ABDUR RAHIMAN SAHIB (*Nominated*): In that case is there not a remedy open to the party to have the sale set aside?

MR. T. KRISHNA PILLAI (*Neyyattinkara II*): Yes, there are so many remedies open to the tax-payers; but it is so difficult to have recourse to them because of the costly procedure involved therein. I am at one with all the suggestions made by the learned mover of the motion and the various reliefs suggested by him. I therefore urge upon the attention of Government that the coercive steps taken by the revenue subordinates must be stopped and instant relief given to the people by giving an extension of time for the payment of the tax. With these few words, I support the adjournment motion.

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): Sir, I have heard with great interest and great sympathy the speeches of the members on the adjournment motion moved by Mr. S. J. Nair. My friend, Mr. Sivaraman Nair, was saying that Government, while they are supporting the Debt Redemption Bill, are merely shedding crocodile tears, saying that they do not grant any real relief to the ryots in actual produce. Sir, I emphatically deny the charge. And I believe he knows quite well that the Government have great sympathy with the ryots in their present distress. Government have given this matter their very anxious consideration; and I am here going to place before the House certain facts and figures which would, I believe, convince the House that the suspension of coercive proceedings for the recovery of tax would be more ruinous to the ryots than helpful to them.

MR. S. J. NAIR (*Nedumangad*): What about the remission to be granted to agriculturists?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): In the first place, Sir, I thought, when the motion was moved, that it could relate only to the suspension of coercive steps, because the whole fabric of that motion is founded on the fact that there have been enormous sales of land as a result of coercive acts. I thought therefore that the member meant that those coercive steps should be stopped.

MR. S. J. NAIR (*Nedumangad*): May I know whether it would not lead to the danger to the life and living of the agriculturists?

DEPUTY PRESIDENT: That does not arise.

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MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): Well, Sir, in his speech, he went far beyond the scope of the adjournment motion as I understood it. However, I shall refer to the question of remission towards the close of my speech. My first point here is that the experience which we have gained during the last two or three years, when we stopped coercive processes, has proved that the postponment of collection of tax has not at all been beneficial to the ryots. On the contrary, its effect was disastrous both to themselves and the Government.

I shall quote a few figures. The amount of arrears at the beginning of 1106 was Rs. 2,82,676. In the beginning of 1111, the amount under arrears was Rs. 9,09,966. It was steadily rising from year to year. The accumulation of arrears merely increases the burden of the tax payers. If you merely postpone the collection, it merely shifts the burden from one year to the next and thus makes the second year's burden double the first year's burden; and so if the Member advocates a suspension of coercive steps, I think it would be injurious to the ryots.

MR. K. R. ELENKATH (*Kalkulam I*): May I know what the member has to say in cases where relief provisions are deserved but the auction has taken place?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I shall refer to Mr. Elenkath's point later on because he has referred to certain peculiar aspects of South Travancore. If you will allow me time, Sir, I shall refer to it later on.

DEPUTY PRESIDENT: I have been feeling that questions are being asked in a manner that may not facilitate discussion. Questions may be put to a member in possession of the House in order to elucidate information and not to test the accuracy of a statement by cross-examination. For, every member speaks with a sense of responsibility. Questions are intended for information.

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): Then, there is another point which ought to be remembered. There are a large number of people who are really able to pay and there are a large number of people who are really prepared to pay. Now what will happen if we stop coercive proceedings? It is my experience during the last two years that the effect of such stoppages on people who are able and prepared to pay is that they stop paying, with results very unsatisfactory to themselves, for the next year they will have to pay two years' tax,

MR. A. EASWARA PILLAI (*Kalkulam II*): If they are willing to pay, what is the effect of coercive steps?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): They pay only after the coercive steps are pursued.

Now look at the question from another standpoint. It is suggested that the coercive steps should be stopped now. What is the result? Some people have already paid their taxes. In certain cases, lands may also have been sold. If now coercive steps are stopped, only the man who

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defaults to the last date will be benefited. I do not think that should be done. And, it is my conviction that, in very many cases, it is the man who has a larger amount of tax to pay and who can afford to pay that defaults. The poorer man generally pays.

Mr. S. J. Nair painted a rather lurid picture of the enormous number of demand notices issued, the large number of attachments and sales, and also the large extent of lands sold. I think a proper scrutiny of the figures will reveal another picture. No doubt, quite a large number of demand notices have been issued. For instance, in 1109 and 1110, 780,354 and 793,001 demand notices respectively were issued. This year, so far, 679,515 demand notices have been issued on a rough approximation, because I have not been able to get exact figures up-to-date.

DEPUTY PRESIDENT : May I just put one question to the Official member? What is the total number of *pattadars* in the State?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I have not got the figure now. I think it will be very much more.

MR. T. P. VELAYUDHAN PILLAI (*Tiruvalla III*) : May I know from the official member the total amount of demand notice fees realised in 1109?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): That information is available in the Administration Report. The demand notice fee is usually 4 chuckrams, when the tax is one rupee and above. From 4 chuckrams to one rupee, the notice fee is 2 chuckrams; and below 4 chuckrams, no fee is recovered.

MR. A. THANU PILLAI (*Trivandrum-Rural*) : Do these figures represent the number of demand notices that were actually issued or the number of *pattadars* to whom demand notices were issued?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I think it is the number of demand notices. Coming to attachments, only about 42,315 attachments were made against 730,354 demand notices in 1109, and 36,217 attachments as against 793,001 demand notices in 1110. In 1111, so far as information is available, 29,592 attachments were made as against 679,515 demand notices.

RAO SAHIB S. PARAMESVARA AIYAR (*Nominated*): Is it for all the taluks together?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): Yes, for all the taluks together?

Then we come to sales. I need refer only to sales of immovables, because the adjournment motion only refers to it. In 1109, the total number of sales was 14,216 against 42,315 attachments; in 1110, it was 11,858 sales against 32,315 attachments; and in 1111 there were 10,689 sales against 29,592 attachments

MR. A. THANU PILLAI (*Trivandrum Rural*): Are the figures for the sales of movables available?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): Yes, I have got them. There were 879 sales in 1109, 788 in 1110 and

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[Mr. K. George.]

568 in 1111. As I said, a large number of people would pay their tax after the notification of sale and before the sale actually takes place. The Revenue Recovery Regulation provides various stages to enable the ryots to pay their taxes before their immovable properties are sold. First, there is the demand notice : and if the tax is paid within the period fixed in the notice, no further step is taken. If still the tax is not paid, an attachment of movables or immovables is made and a period of 30 days is allowed. If anybody protests against the attachment as irregular, then it is enquired into if anybody pays in the meanwhile; the attachment is released. After the attachment for 30 days, a notice of the sale is personally sent to the *pattadar*, and if he pays the tax and other dues before the sale, the proceedings are stopped. And even after the sale, a further time of 30 days is allowed within which the dues may be remitted ; and lastly the Division Peishkar is competent to cancel the sale on his own motion if there was any irregularity in the sale proceedings. So that, at the various stages, the ryot has a safeguard against the sale of his lands. From the date of the demand notice, it will take two to three months before the sale is confirmed; and even then the party has a final remedy in that he can take up his case to the Land Revenue Commissioner in revision. Thus, the law provides ample safeguards to the ryots.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): When the amount realised is small, is there any direction that the authorities should proceed against immovables ?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I believe there is.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Is that adhered to ?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I have not heard of any irregularities in regard to that.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Then may I know why the sale of movables comes only to a few hundreds, while the sale of immovables is in thousands ?

MR K. GEORGE (*Land Revenue and Income Tax Commissioner*): I will state the reason. People generally object to the sale of movables. To go into their house and take a piece of furniture will lead to very unpleasant consequences. People would strongly resent a person going into a house and taking a [illegible] or some such household utensil. So they generally prefer attachment of immovables.

I have another point to mention. I said that, from the number of attachments to the number of sales, there is a great fall. But from sales to confirmation, there is a still greater fall. This year, out of 10,689 sales, there have been so far only 1,877 confirmations.

A word about Nedumangad, if you would allow me, Sir. My friend, Mr. S. J. Nair, has been saying that a large extent of land has been sold in that taluk. But actually I find that, during the current year, sales were confirmed only in 40 cases covering an area of 34·25 acres.

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MR. S. J. NAIR (*Nedumangad*): May I know the number of cases and the number of acres for which there were advertisements for sale ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): A large area might then have been advertised.

MR. S. J. NAIR (*Nedumangad*): May I know whether the whole sale is over in the Nedumangad taluk or whether it will be continued?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): It will be continued.

Sir, Mr. S. J. Nair was unable to inform the House of the total extent of wet and dry lands in the State. I shall give that information, Sir. The total extent of wet lands in the State is 6,05,810 acres 52 cents the total extent of dry lands is 19,48,284 acres and 65 cents. After all, a few sales are not going to affect seriously the position of the ryots. We may sell lands to the extent of 600 to 1,000 acres every year; but that is unavoidable. Government must get its tax. Land Revenue is the first charge on land. The ryot must realise that. Unfortunately, for some years past, there was the cry of economic depression. Now it looks as if the depression has come to stay. The ryot must realise this and he must find some means of paying his taxes. As I said a little while ago, the bulk of the ryots pay their tax before the close of the year. If a ryot makes up his mind, I think he can pay, no doubt with some effort.

Reference was made by Mr. Elenkath about the situation in Nanjinad. Certain remissions have been granted there. There is, first of all, a general remission of 12½ per cent. for the whole State so far as dry lands are concerned. In regard to wet lands, the Government orders are as follows.

MR. K. R. ELENKATH (*Kalkulam I*): What was the reason to give a special treatment to some lands fed by Kodayar?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I think the *Ayacut* and converted lands which had good crops will not get remission. But from the wording of the Government letter, all that I can say is, remission will be available to all lands which had not good crops.

RAO SAHIB S. PARAMESVARA AIYAR (*Nominated*): May I know whether tax is being realised for lands left as *tarisu* in Nanjinad, because Government had openly proclaimed that they are unable to supply Kodayar water ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Certain representations were received from the ryots of Nanjinad and Kalkulam that they were being made to pay water cess and tax on lands which have been left fallow. They claim that the lands were left fallow because Government had told them by a notification in the Gazette that Kodayar water will not be sufficient for being supplied to their lands. That matter is being enquired into, and Government have not yet come to decision on that point. In the case of lands left fallow, as I said, they will be entitled to 18¾ per cent. remission of tax and water cess.

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RAO SAHIB S. PARAMESVARA AIYAR (*Nominated*): Does the Revenue Commissioner know that revenue subordinates in Nanjinad insist upon full payment of tax in the case of fallow lands?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I have just heard it. If that is so, that is wrong.

DEPUTY PRESIDENT: I wish to know if it is fallow land or land left uncultivated.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Land left fallow, land left as *tarisu*.

MR. EDAVANATT S. PADMANABHA MENON (*Shertala I*): Has the Revenue Commissioner received a representation from the people of Shertala saying that the yield was poor?

MR. K. GEORGE (*Land Revenue and Income Tax Commissoner*): Some gentlemen told me personally that their crops had not been very satisfactory. The Division Peishkar, Kottayam, has reported only that the *punja* crop in his Division was satisfactory.

MR. POTTAYIL S. KRISHNA PANICKAR (*Shertala II*): May I know if there is any *punja* land at Shertala?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): But I was referring only to the *punja* crop and I am not in a position to say whether Shertala has suffered during the last season.

MR. A. THANU PILLAI (*Trivandrum—Rural*): I wish to know how the Revenue Commissioner proposes to collect the large amount of arrears of tax, somewhere reaching over 9 lakhs of rupees?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Sir, that is my trouble. No member has been kind enough to say how I am to do it. (*Laughter*).

MR. A. THANU PILLAI (*Trivandrum—Rural*): Is it not by the sale of lands, I ask?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): But much more can be done by persuasion than even by sale of lands.

MR. A. THANU PILLAI (*Trivandrum-Rural*): But persuasion has been progressively unsuccessful.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): There is some difficulty. Arrears up to last Medom come to much more than 9 lakhs of rupees. Under arrears, the amount at the beginning of this year was Rs. 9,09,966. At the end of Medom, they fell to Rs. 4,75,000. Under current revenue, the demand up to close of Medom is Rs. 34,52,878, out of which the amount collected, including remissions, is Rs. 18,26,305 and the balance left is Rs. 16,26,573. The total amount to be recovered including arrears is Rs. 20,34,278.

MR. A. THANU PILLAI (*Trivandrum—Rural*): Where is the figure expected to stand at the end of the year?

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MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The present balance is over Rs. 20 lakhs. If the House does not insist on the coercive steps being stopped and allows us to carry on—

(Interruption)

DEPUTY PRESIDENT: Please allow the member to conclude.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): If the House will allow us to carry on, then I expect to collect a good deal of tax before the end of the year. Again, these coercive steps are useful in one way. They serves as a reminder to the ryots.

MR. A. THANU PILLAI (*Trivandrum Rural*): Does the Commissioner expect the arrears to be less than Rs. 9 lakhs or more?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): My effort is to make it less than Rs. 9 lakhs. As I said, the coercive steps serve as reminder. There is first the demand notice, then there is the attachment notice. If tax is not even then paid, the auction of lands is gazetted. Only then the ryots will realise that Government really mean business. Therefore most of the ryots will remit their tax. That is the reason why from demand notice to attachment, from attachment to sale and from sale to confirmation there is such a large fall. Many people will pay. Of course, a certain number would not; in such cases, the only course open is to proceed against their lands.

I will only request the House not to pass this adjournment motion. My point is, it would not be beneficial to the ryots. It will certainly handicap the Government in the collection of their taxes. The revenues of Government will dwindle; and with a reduced income, Government will not be in a position to give effect to any useful administrative measures. While being of no use to anybody, I think, it will embarrass the ryots more than anybody else.

On the general question of remission, I have not got statistics, because that, I thought, was not included in the scope of the motion. What is suggested is that a remission of 50 per cent. should be given. All I can say is that it is not a practical proposition. As I have mentioned before, the economic depression has practically come to stay, and we have to cut our clothes according to our means. Payment of land tax is one essential condition for the enjoyment of land.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Why not reduce that?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): It is the one permanent source of revenue.

MR. A. THANU PILLAI (*Trivandrum—Rural*): Could not Government cut the coat according to their cloth?

DEPUTY PRESIDENT: It comes only remotely.

MR. P. C. KURIYAN (*Kottayam I*): How many taluks in Kottayam got remission?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): None.

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MR. P. C. KURIYAN (*Kottayam I*): Why, please?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Because the Division Peishkar wrote to say that the taluks in his Division had good crops.

MR. POTTAYIL S. KRISHNA PANICKAR (*Shertala II*): May I know who that Peishkar is?

DEPUTY PRESIDENT The member has resumed his seat.

MR. EDAVANATT S. PADMANABHA MENON (*Shertala I*): Sir, the adjournment motion protesting against the coercive measures to realise arrears of Land Revenue has become almost an annual feature of our session; and towards the end of the year there is the corresponding feverish activity of the Revenue Department to make a supreme effort to collect as much tax as possible. If this enthusiasm had been shown by all the Departments throughout the year, the whole Government machinery would have brought lasting advantages to the State. The Revenue Commissioner was saying in his own persuasive way that his department has to tackle a grave question. No doubt the problem does not admit of easy solution. It seems to me that the Government are following a dual policy in this matter. The Banking Enquiry Committee, the Co-operative Enquiry Committee, and the Debt Redemption Committee Reports and the Report of the Census Commissioner—in all these blue books, there is pointed mention made about the very bad and hard circumstances under which the present-day agriculturist is fighting hard to make both ends meet. But my submission to this House is that tangible proof of that sympathy is not forthcoming and it ends with pious mention being made in official despatches.

The Revenue Commissioner pointed out that, towards the end of the year, most of the agriculturists, seeing that there is no escape from coercive steps, make payments of tax. But I must still cling to the view that exactly the opposite is the real fact. When there is no escape out of the situation, just to save their holding and homestead, they pledge or borrow and make the payment.

In the large majority of cases, it is when the monsoon is in its full swing and when the cocoanut producers find their yield meagre and find it difficult to sell what little produce they have that the Land Revenue authorities are busy with their coercive processes. Though the Land Revenue Commissioner on behalf of the Government, is very sympathetic in his speech regarding the suffering of the agriculturists, in actual practice, in the hands of the subordinates of the Department, this sympathy resolves itself into one merciless rigorous process of attachment and sale of movables and lands Last year at this time Shertala and other adjacent taluks of the Kottayam Division were subjected to very severe hardships because of the adverse nature of the monsoon. A few weeks back there was a cyclone which destroyed thousands of cocoanut trees in Shertala. We sent telegrams and petitions to the authorities and ultimately there was some kind of sham enquiry by the local Tahsildar, the officer on the spot. The local representative of the people also went to the spot and he understood and

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realised the enormity of the loss ultimately and some kind of report was sent to the authorities that 5,000 cocoanut trees or so have been pulled down while, as a matter of fact, thousands of cocoanut trees and hundreds of sheds have been destroyed.

DEPUTY PRESIDENT : I fear you are going beyond the point.

MR. EDAVANATT S. PADMANABHA MENON (*Shertalla I*): I am quoting this as an incidental example. There is just one more instance to show that Shertala is entirely dependent upon the monsoon for its crops. There was a complete destruction of the paddy plants particularly towards the end of Meenam this year. After sowing the seeds, the poor agriculturists looked up to heaven, It was a complete surrender to the good nature of heaven. Because of the floods their crops have been destroyed, because rain came in one regular downpour. In the absence of a system of irrigation, they have no other hope but the help of nature ; petitions have been submitted to the Dewan and the Land Revenue Commissioner. When the Land Revenue Commissioner was questioned—he says that *punja* cultivation was satisfactory elsewhere. That is poor consolation to the cultivators in Shertala, where there is absolutely no *punja* cultivation. I would request the Honourable members to pass this motion and to insist that the Government should come forward with more tangible measures to relieve the suffering of the poor agriculturists of this State by remission of tax.

MR. N. E. VARUGHESE (*Tiruvalla I*) : ലാൻറ റവന്യൂ കമ്മീഷണർ തിരുവിതാംകൂറിൻെറ ഇന്നത്തെ നില വളരെ സുരക്ഷിതമായിരിക്കുന്നു എന്നു ഒന്നിലധികംപ്രാവശ്യം പറയുകയുണ്ടായി.

DEPUTY PRESIDENT: He did not say that it has ended.

MR. A. THANU PILLAI (*Trivandrum-Rural*) : നിലനിന്നുവരുന്നു എന്നോ നിന്നു എന്നോ പറഞ്ഞതു്?

MR. N. E. VARUGHESE (*Tiruvalla I*) : ഞാൻ മനസ്സിലാക്കിയതു് നിന്നു എന്നാണു്. രാജ്യത്തിൻെറ നാനാഭാഗത്തുമുള്ള സ്ഥിതി മുന്നാണ്ടുകളെ അപേക്ഷിച്ചു് വളരെ വളരെ മോശമായിവരുന്നു എന്നു നമുക്കു പ്രത്യക്ഷമായി കാണാവുന്നതാണു്. നാളികേരം, കുരുമുളകു, നെല്ലു് ഇവയാണു് ഈ രാജ്യത്തെ പ്രധാന ഉല്പന്നങ്ങൾ. നാളികേരത്തിൻെറ അവസ്ഥ ൧൯൩൦-ലെക്കാൾ ൧൯൩൧-ൽ വളരെ മോശമായിത്തന്നെയിരിക്കുന്നു. ൧൯൩൨-ൽ ഈയാണ്ടത്തെക്കാൾ കുറയുമെന്നുള്ള കാര്യം നിശ്ചയംതന്നെ.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): നാളികേരത്തിൻെറ വില കുറയുമെന്നോ അതല്ലാ, എണ്ണം കുറയുമെന്നോ?

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MR. N. E. VARUGHESE (*Tiruvalla I*) : എണ്ണം കുറയും. ൧൧൦൦-ലെക്കാൾ ൧൧൧൧-ൽ നാളികേരത്തിന്റെ എണ്ണം കുറഞ്ഞിട്ടുണ്ട്. ഈ സംഗതി ഈ ആണ്ടവസാനത്തിൽ ലഭിക്കുന്ന തീരുവയിനത്തിൽ നിന്നും മനസ്സിലാക്കാവുന്നതാണ്.

DEPUTY PRESIDENT : I must not say that the motion does not contemplate conditions in 1112. I will draw attention to the words "enormous sale of agricultural land by auction even for the arrears of the current year's tax". So the future is excluded from it.

MR. N. E. VARUGHESE (*Tiruvalla I*) : ധാരാളമായി റവന്യൂ ലേലങ്ങൾ ഉണ്ടാകുന്നതിനു റവന്യൂ മെമ്പർ പറയുന്ന കാരണം പണം കൈവശം ഉണ്ടെങ്കിലും കൊടുക്കുന്നതിനുള്ള സന്നദ്ധതയില്ലായ്മ ആണെന്നാണ്. ഗസറ്റിൽ കാണുന്ന പരസ്യം അനുസരിച്ചു നഷ്ടവും ഉണ്ടാകും എന്നുള്ളതു നിശ്ചയമാണല്ലൊ. ഇതിലേക്കു ധാരാളമായി ഡിമാൻറു നോട്ടീസുകളും അയയ്ക്കുന്നുണ്ട്. ഈവിധത്തിൽ ഡിമാൻറു നോട്ടീസയയ്ക്കുന്നതു് ഗവണ്മെൻറിന്റെ ആദായം വർദ്ധിപ്പിക്കുവാനാണെന്നാണു എനിക്കു തോന്നുന്നതു്. ഡിമാൻറു നോട്ടീസ്, ലേലനടപടി എന്നീയിനങ്ങളിൽ ഇത്ര പണം ഈടാക്കണമെന്നു നിശ്ചയിച്ചിട്ടുണ്ടായിരിക്കണം. അതനുസരിച്ചു റവന്യൂ സിൽബന്ധികളെക്കൊണ്ടു നടപടിനടത്തി ഈ തുക ഈടാക്കിവരുന്നു.

MR. R. SAMBASIVA AIYAR (*Kunnatnad II*): തവണയ്ക്കുമുൻപു ഡിമാൻറു നോട്ടീസ് അയയ്ക്കുന്നുണ്ടോ?

MR. N. E. VARUGHESE (*Tiruvalla I*) : എന്നു ഞാൻ പറഞ്ഞില്ല.

മുന്നാണ്ടുകളെ അപേക്ഷിച്ചു് ഉല്പന്നങ്ങൾക്കു വില കുറഞ്ഞുവരുന്ന ഇന്നത്തെ കാലാവസ്ഥ അറിഞ്ഞു റവന്യൂഉദ്യോഗസ്ഥന്മാരും അവരുടെ സിൽബന്ധികളും ജനങ്ങളോടു പെരുമാറിയിരുന്നെങ്കിൽ ഇത്രയധികം ഡിമാൻറു നോട്ടീസുകൾ അയക്കുന്നതിനു് അതായതു് ഒരു രൂപാ-ഇരുപത്തെട്ടുചക്രം—കരം കൊടുക്കേണ്ടയാൾ നാലുചക്രം കൂടുതൽ കൊടുക്കേണ്ട ആവശ്യം വരുകയില്ലായിരുന്നു.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): കരം കൊടുക്കേണ്ടതു് ഇന്ന സമയത്തിനകം എന്നു നിശ്ചയിച്ചിട്ടില്ലേ?

MR. N. E. VARUGHESE (*Tiruvalla I*) : ഉണ്ടു്. പാർവത്യകാരന്മാർ പട്ടാങ്ങരന്മാരുടെ വീടുകളിൽചെന്നു് കരം പിരിക്കേണ്ടയാവശ്യമില്ല. മനസ്സുള്ളവർ പ്രവൃത്തിക്കച്ചേരിയിൽ കൊണ്ടുചെന്നു കൊടുക്കണം. അല്ലെങ്കിൽ മറ്റുപ്രകാരം നോട്ടീസ്സു കൊടുക്കണമെന്നുള്ള ഒരു

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സിദ്ധാന്തം റവന്യൂനടപടികളിൽ ഉണ്ട്. നേരെമറിച്ച് ഇന്നത്തെ പരിതസ്ഥിതികളിൽ ജനങ്ങളുടെ കഴിവ് അറിഞ്ഞു് അപ്പോഴപ്പോൾ അവരുടെ കൈവശമുള്ളതിനെ—മുഴുവനും—ഈടാക്കാൻ ശ്രമിച്ചിരുന്നെങ്കിൽ—

DEPUTY PRESIDENT: The resolution contemplates only the recent sales and not the manner of sales or the action of the officials.

MR. N. E. VARUGHESE (*Tiruvalla I*): ഭയങ്കരമായവിധത്തിൽ വസ്തുലേലം ഗസറ്റിൽ പരസ്യം ചെയ്തിരിക്കുന്നതിനുള്ള കാരണങ്ങളെ പൊക്കിക്കാണിക്കുകയാണു ചെയ്യുന്നതു്. എന്നാൽ ഇന്നത്തെ കാലാവസ്ഥ അറിഞ്ഞു റവന്യൂ ഉദ്യോഗസ്ഥന്മാർ പെരുമാറിയിരുന്നു എങ്കിൽ അങ്ങിനെ വരികയില്ലായിരുന്നു. ജംഗമസ്വത്തുക്കൾ ഇല്ലെങ്കിൽമാത്രമേ സ്ഥാവരവസ്തു ലേലംചെയ്യാൻ പാടുള്ളൂ. ജംഗമങ്ങൾ ജപ്തിചെയ്യുമ്പോൾ വല്ല തകരാറുകളും ഉണ്ടാകുമെന്നു ഭയന്നു് അങ്ങിനെ ചെയ്യുവരുന്നില്ല. മറ്റുവിധത്തിലുള്ള യാതൊരു മാർഗ്ഗങ്ങളും ഇല്ലെങ്കിൽമാത്രമേ സ്ഥാവരവസ്തു ലേലംചെയ്യാൻ അനുവദിക്കുകയുള്ളൂ എന്നു ഡിവിഷൻ പേഷ്കാരോ തഹശീൽദാരോ നിർബന്ധിച്ചിരുന്നു എങ്കിൽ ഈ തരത്തിലുള്ള നടപടികൾ സംഭവിക്കുകയില്ലായിരുന്നു. ഇന്നത്തെ നടപടികൾനിമിത്തം കർഷകനു വളരെ നഷ്ടം ഉണ്ടാകുന്നുണ്ടു്.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): ഡിമാൻറു നോട്ടീസ് അയയ്ക്കാതെ നടപടി നടത്താമോ?

MR. N. E. VARUGHESE (*Tiruvalla I*): അതു ഞാൻ ആദ്യമേ പറഞ്ഞുകഴിഞ്ഞു. പാർവത്യകാരന്മാരും അവരുടെ സിൽബന്ധികളും പട്ടാദാരന്മാരുടെ വീടുകളിൽചെന്നു് സൌകര്യംപോലെ കരംപിരിച്ചിരുന്നു എങ്കിൽ അനാവശ്യമായ നഷ്ടംകൂടാതെ കഴിക്കാമായിരുന്നു.

DEPUTY PRESIDENT: The member's point is that if only the lower officials pay visits to the *pattadars* they would pay and because they do not pay visits the *pattadars* do not give the money.

MR. N. E. VARUGHESE (*Tiruvalla I*): കുടിശിക കൂടിവരുന്നു.

DEPUTY PRESIDENT: So, according to you, it is not want of ability to pay?

MR. N. E. VARUGHESE (*Tiruvalla I*): കരം കൊടുക്കാതിരിക്കുന്നതു ശക്തിയില്ലായ്മനിമിത്തമല്ല എന്നു പറയുന്നു. നാട്ടിന്റെ പ്രാത്സ്ഥിതി മനസ്സിലാക്കിയാൽ ഇങ്ങനെ ഒരഭിപ്രായം പുറപ്പെടുവിക്കുകയില്ലായിരുന്നു. പട്ടാദാരന്മാരുടെ വീടുകളിൽചെന്നു് കരം പിരിച്ചിരുന്നു എങ്കിൽ ഇത്രമാത്രം കുടിശിക വരികയില്ലായിരുന്നു എന്നാണു് എന്റെ അഭിപ്രായം.

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കരക്കുടിശിക എത്രത്തോളം കുറവായിരിക്കുന്നുവോ അത്രത്തോളവും പാവ്ത്യകാരൻ സമർത്ഥനെന്നാണ് നിശ്ചയിച്ചിരിക്കുന്നത്. അതുപോലെതന്നെ തഹശീൽദാരുടേയും ഡിവിഷൻപേഷ്കാരുടേയും സ്ഥിതി. കുടിശിക വരുത്തിയാൽ അതിനു സമാധാനംചോദിക്കും. അതിലേക്ക് ഒരു പരിഹാരമായിട്ടു നടപടികൾ ആരംഭിക്കുന്നതായാൽ ഈ സമാധാനം പറഞ്ഞു നിൽക്കുന്നതിനു അവക്കു സൌകര്യം ലഭിക്കുന്നു. എന്നാൽ നടപടികൾ വർദ്ധിപ്പിക്കാതെ ജനങ്ങളുടെ സ്ഥിതി അറിഞ്ഞു അവരോടു പെരുമാറേണ്ട ചുമതല ഗവണ്മെൻറിനുണ്ട്. അതുകൊണ്ട് ഇന്നത്തെ അധഃപതനാവസ്ഥ നീങ്ങുന്നതുവരെ സ്ഥാവരവസ്തു ലേലനടപടികൾ മാറ്റിവയ്ക്കുന്നതു നന്നായിരിക്കുമെന്നാണ് എൻറെ അഭിപ്രായം.

MR. N. K. KRISHNA PILLAI (*Neyyattinkara I*): Sir, I also support the motion. It is more or less a straight question on which arguments have been advanced on former occasions and let us hope the motion will be carried. It was also illustrated by the learned speech of the honourable Government member with full figures. I do not wish to deal with the figures that have just been given to us by the Revenue Commissioner. Sir, the fact remains that the sufferings of the agriculturists still remain unabated and in recent days, as Mr. Varughese suggested, the issues of the Government Gazettee have been coming out more and more bulky. For instance, I may point out, in the latest issue of the Gazette, we could have found that about two-thirds of it dealt with the pages containing the list of the properties proclaimed for sale for arrears of tax.

DEPUTY PRESIDENT: The Land Revenue Commissioner's point is this. All notified sales do not take place as a matter of fact. Sales do not always take place though properties are attached. That is, when the notification is published, the *pattadar* makes a final attempt and pays. So actual sales are very much fewer than what is contemplated. That is the point.

MR N. K. KRISHNA PILLAI (*Neyyattinkara I*): One point also that has to be remembered in this connection is that advertisement in the Gazette means expenditure and that has to be paid.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): To whom does the charge go?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara I*): Advertisement follows so many demand notices and attachments. For these the parties have to pay.

Sir, one point in this connection I have to urge upon the attention of the Government is with regard to remissions. Yesterday in answer to a question put by me on the floor of this House, the learned Land Revenue Commissioner said, with reference to the ryots in areas

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affected by the recent malarial fever, the concession extended to them was the suspending the payment of tax for a few months and also orders for the acceptance of the *kist* for 1111 along with the arrears. The learned Land Revenue Commissioner also just now told us that there is no use of granting suspension. We grant that. Therefore, I asked, is it of any good granting suspension and at the same time the answer given to it is that the Government realise that the ryots are in a helpless condition. I ask what is the use of granting suspension? Is it any relief? Certainly not. In the words of the Land Revenue Commissioner, it is no relief at all. Therefore I urge that, at least in the cases of those whose distress has been made acute by the ravages of the recent epidemic, at least in such cases, a remission, a full remission, be allowed and the Government do think seriously about that at least at this juncture.

DEPUTY PRESIDENT: So, according to you, there should be discrimination between cases and cases.

MR. N. K. KRISHNA PILLAI (*Neyyattinkara I*): There must be.

I must also observe in this connection the unusual feature with regard to the sale of lands. I speak with special reference to my constituency that towards the last two or three weeks there has been a large number of cases of revenue sales. Government had to purchase the land for one chuckram in each case. This was not the case in recent years. Therefore, what I want to draw the attention of the Government to is that it is very high time that Government do come forward with a generous policy in the case of remissions.

MR. S. NILAKANTA PILLAI (*Chirayinkil II*): Sir, I support the motion. The Land Revenue Commissioner, in the course of his speech, said that certain cultivators are really able to pay but wilfully they do not pay. I maintain, Sir, that it is far from truth. The Land Revenue Commissioner bases his statement on information supplied by his subordinates who see that even the last pie from the cultivator is realised, and in order to instigate the Land Revenue Commissioner and through him the Government to take severe steps against the tax-payer they furnish false reports. The statement made by the Land Revenue Commissioner is unfounded and I challenge it, Sir.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Which is the statement that is challenged?

MR. S. NILAKANTA PILLAI (*Chirayinkil II*): Sir, the Land Revenue Commissioner stated, in the course of his speech, that certain people are able to pay but they will not pay. It is not a fact.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Are the Government officials able to pay tax?

MR. S. NILAKANTA PILLAI (*Chirayinkil II*): They are not only able to pay tax but they are able to work wonders (*Laughter*).

I say, Sir, that simply due to their inability to pay they do not pay; and this inability is due to a certain extent to the default on the part of Government in providing irrigational facilities to agriculturists.

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DEPUTY PRESIDENT: I am unable to hear you. Will you speak a ittle louder, so that your voice may reach others.

MR. S. NILAKANTA PILLAI (*Chirayinkil II*): I say that the tax-payers do not pay their tax simply due to their inability to pay and this inability is due to some extent to the default on the part of Government in providing irrigational facilities.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Did the member hear what Mr N. E. Varughese said about inability?

MR. S. NILAKANTA PILLAI (*Chirayinkil II*): He may say they are able to pay. But this is my position, Sir; and I maintain this position because the tax-payers in my taluk are really unable to pay. Sir, in this House we have made it clear that, unless sufficient irrigational facilities are afforded to the people, they are not in a position to irrigate their field in times of cultivation. So it is the duty of Government to see that the irrigation channels and other sources of irrigation facilities are supplied. If the Government do their duty properly, then the cultivators will be in a position to pay their dues to the Government. Unless Government do their part of the duty, how is it possible for the cultivators to perform their function?

MR. A. EASWARA PILLAI (*Kottarakara*): I move that the question be now put.

DEPUTY PRESIDENT: You cannot move that when Mr. Nilakanta Pillai is in possession of the House. Let him finish.

MR. S. NILAKANTA PILLAI (*Chirayinkil II*): My final submission is, Sir, that no coercive steps should be taken and that at least 50 per cent. reduction of tax should be made till normal conditions are restored.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): I support the motion.

(Voices :—"Closure motion").

DEPUTY PRESIDENT: I do not think there is any necessity for the closure motion. We have got 20 minutes more and there are some members to speak and there is the reply of the Official member.

You want only 5 minutes, Mr. Damodaran Asan?

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Yes, Sir.

I support the motion. The learned Land Revenue Commissioner has admitted that the economic depression has come to stay. He has also admitted that, unless he is going to pursue callously the coercive or persuasive steps, the arrears at the close of the year will be about Rs. 20 lakhs.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I did not say so.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): The member said so in answer to a question put by Mr. Thanu Pillai.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): What I said was this. The present outstanding is Rs 20 lakhs: but I shall endeavour to keep it less this year.

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MR. A. S. DAMODARAN ASAN (*Mavelikara*): These arrears have accumulated due to the fact that the economic depression has set in. Next year or the year after, the Land Revenue Commissioner must try to realise much more than what he was realising in normal times so that he may bring down the arrears. Sir, is it reasonable to do that? I may assure the House that, as far as my experience goes 90 per cent. of persons who have defaulted to pay their land revenue have done it because they are unable to pay it. There may be a few instances where wealthy persons who can afford to pay have defaulted.

MR. R. SAMBASIVA AIYAR (*Kunnatnad II*): One question.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): I have no time.

MR. R. SAMBASIVA AIYAR (*Kunnatnad II*): You must answer my question. May I know whether after all 90 per cent. of the persons are not persons who pay tax below Rs. 4 per annum?

MR. A. S. DAMODARAN ASAN (*Mavelikara*): It was stated last year that 87 per cent. pay less than Rs. 5 and so I am only repeating that about 90 per cent of the persons are really unable to pay. If our Durbar Physician is asked just to conduct an examination with regard to the physical condition of these persons, it will be seen that most of them have lost much of their weight due to want of sufficient food.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Can it not be on account of taking weight-reducing medicine?

MR. A. S. DAMODARAN ASAN (*Mavelikara*): The question of medicine is out of question when they have no means even for food. It will appeal very much to our friends here.

Sir, while the Land Revenue Commissioner was making his speech I was led to the impression that the Government deserve more sympathy than the ryots; but afterwards I began to remember that under the electric fan and in company of my friends on the other side, I was forgetting the pitiable condition of the ryots in the country parts.

In view of the fact that under the Debt Conciliation Bill, we have denied the agriculturist the benefit of conciliation so far as debts due to Government are concerned, I would suggest that Government should write off all the arrears of tax due till the end of 1111. With these words, I support the motion.

MR. A. THANU PILLAI (*Trivandrum—Rural*): Whatever may be the view taken in regard to the several other statements alleged to have been made by the Land Revenue Commissioner, there is at least one statement of his which, I should think, should not be allowed to go unchallenged. He said that the depression has come to stay; and at the same time also said that, if the ryot wants to keep his lands, he must pay the tax due to Government. That kind of statement I little expected from the Government. If the depression has come to stay, if the income of the ryot has gone down, where is the margin left for him to pay tax?

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DEPUTY PRESIDENT: If I understood him correct, what the Land Revenue Commissioner said was that people have now come to know the present-day conditions and have learnt to cut their coats according to the cloth. It was in that spirit that he made the statement.

MR. A. THANU PILLAI (*Trivandrum-Rural*): It is exactly that that I want to challenge.

MR. R. SAMBASIVA AIYAR (*Kunnatnad II*): Was not the burden of tax fixed at its present level at a time when prices of commodities were even much lower than at present?

MR. A. THANU PILLAI (*Trivandrum-Rural*): But, what was the school fee or the college fee that the parent had to pay at that time?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Then, will not the proper thing be to take steps for reducing school and college fees?

MR. A. THANU PILLAI (*Trivandrum—Rural*): I am coming to that.

It is the duty of Government to see that the ryot is placed in suitable position to be able to pay the tax due to Government. Government ought to see that the income of the agriculturist is improved, that he gets better prices for his commodities, and that his expenditure, at least in matters in which the Government are directly concerned, is reduced. Government must first do all these and then come forward and say 'Continue to pay your tax although there is depression.' But Government have not been able to do any of these things. They simply come forward and say 'Do you not see that the depression has come to stay; you must anyhow pay the tax at once.' That should not be the attitude of Government.

MR. PACODE A. NARAYANA PILLAI (*Vilavankod*): Having heard the Land Revenue Commissioner, I think there is no choice for us except to express our emphatic opinion in favour of this motion. At first I was hesitating as to what attitude I should take in regard to this motion, and I was anxiously waiting to hear the Land Revenue Commissioner. I had a ray of hope that he was going to announce, on behalf of the Government, some kind of remission. But he has told us that the present motion does not cover that question. In the circumstances, the only course open to us is to express our emphatic opinion in the most unmistakable terms by voting for this motion.

MR. P. C. KURIYAN (*Kottayam I*): Sir, I too feel bound to support the motion. These are days of conciliation. I therefore request the Government and the Land Revenue Commissioner to adopt a more conciliatory attitude in regard to land tax also. With these words, I support the motion.

DEPUTY PRESIDENT: Mr. S. J. Nair.

MR. S. J. NAIR (*Nedumangad*): Sir,—

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): Sir,—

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MR. S. J. NAIR (*Nedumangad*): I have been called, Sir.

DEPUTY PRESIDENT: The Chief Secretary wants to speak on behalf of Government. So far as the right to speak is concerned, there is absolutely no difference between the non-official and the official members. Therefore, when the Chief Secretary, on behalf of the Government, wants to make a speech, I must give him a few minutes, especially since very few official members have spoken on this motion.

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): Sir, my friend Mr. S. J. Nair's motion deals with the serious situation that has arisen to the life and living of the agriculturists of the country in view of the enormous sales of land for arrears of revenue. I can understand what is at the back of his mind although, perhaps, he has not expressed his idea clearly. If lands are sold, they may pass from agriculturists to non-agriculturists. To that extent the agriculturists will lose their means of livelihood. That is how the sales of land become a danger to the living of the agriculturist of the country. And once his means of livelihood is gone, his life also will be in danger. (*Laughter.*) Evidently, that is Mr. S. J. Nair's idea, and that is why he urges that the lands should not be sold.

The motion reduces itself to this, Sir, namely, that the Government should not take coercive steps for the realisation of tax. My friend, the Land Revenue Commissioner, has explained very clearly how it will be ruinous to the land-owner himself, if the realisation of tax is merely postponed. Arrears will accumulate; and as we go on postponing the realisation of tax, the position of the ryot will only become more and more difficult.

MR. A. THANU PILLAI (*Trivandrum-Rural*): Sir, is this not a repetition of what the Land Revenue Commissioner has stated?

DEPUTY PRESIDENT: I am just watching the argument to give my ruling.

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): I hope, Sir, that the privilege of making statements which might have been made already by other members in order to emphasize certain points is not the exclusive privilege of the non-official members. (*Laughter*).

What I am submitting, Sir, is that there is absolutely no good, either to the land-owner or to the Government, in the mere postponement of the collection of tax.

Sir, the question of remission has been raised although, strictly speaking, it does not arise out of the present motion. Mr. S. J Nair could have included that also within the ambit of his motion. Unfortunately, he has not done so. He has specifically referred only to the sale of lands for arrears of tax. Having listened to his speech, I think what is really at the back of his mind is that lands should not be sold for the collection of arrears.

MR. PACODE A. NARAYANA PILLAI (*Vilavankod*): Will the Chief Secretary kindly tell us what is really at the back of the Government's mind?

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RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): That there is absolutely no good in postponing the collection of tax.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Is it not possible to write off the arrears?

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): Oh, yes.

Regarding the present situation in the country, Sir, although I may not go to the extent to which my friend Mr. George has gone and say that the depression has come to stay, I think the depression will surely continue for some time more. But it cannot be denied that prices of agricultural products have increased slightly. The prices of cocoanut and paddy have gone up to some extent; and the price of rubber has improved considerably. Tea also is selling well. Thus it will be seen that there is a steady and gradual rise in the prices of agricultural products. Further, last year and the year before, we had severe drought and consequent failure of crops. But this year we are having plenty of rains and the agriculturist is sure to reap a good harvest.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): Is the member aware that, in Central Travancore, crops have been damaged on account of floods?

RAO BAHADUR DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): So far as I know, there has not been any damage worth mentioning.

As regards the necessity for remission, I must say that this year there is no need for it. Further, as I said, Mr. S. J. Nair has not included it in his motion.

MR. S. J. NAIR (*Nedumangad*): I am sorry that the reply from the Government members has been most disappointing. I therefore press my motion to a division.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Having listened to the several speeches that have been made since I spoke last, I do not want to take up much time. I just want to make a few observations with specific reference to some of the points raised by some of my non-official friends.

Mr. N. E Varughese complained that the *Pakuthi* officials have discontinued the practice of going from house to house for the collection of tax.

DEPUTY PRESIDENT: Mr. S. J. Nair is very anxious to put his motion to the vote of the House. Mr. George must, therefore, be as brief as possible.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Yes, Sir.

Although the rule is that the tax should be paid at the *Pakuthi* Cutcherry, as a matter of fact, no tax-payer does it and the *Pakuthi* subordinates do go from house to house and collect the taxes. I do not know how Mr. Varughese has got the information that they have discontinued that practice.

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Much has been said about my statement that the depression has come to stay. What I really meant was that it has reached a certain level and is likely to be at that level for some years, so that people have got accustomed to it and have adjusted their standard of living to the conditions now prevailing. I do not say, Sir, that the people have no hardship at all. But the Government have to function. And the taxes have to be paid. As Mr. Sambasiva Aiyar indicated by means of a question, the prices are not less now than the prices which were fixed at the last settlement.

MR. A. THANU PILLAI (*Trivandrum—Rural*) : Do not those prices require a revision ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*) : May be : but that is an argument for revising the settlement. I hold that, besides prices, several other facts will have to be taken into account at the settlement. The tax-payers are really in a position to pay the rates that they are now paying.

DEPUTY PRESIDENT : I cannot permit the member to continue his speech. As the time allotted for the discussion has lapsed, the discussion automatically terminates.

The House will now adjourn and meet again on Monday morning at 11 O'clock.

The House adjourned at 5·31 P. M.

K. MADHAVA KURUP,
Secretary to the Sri Mulam Assembly,

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